

Amended

RESOLUTION NO. 56-13

**RESOLUTION ADOPTING THE
FOND DU LAC COUNTY BUDGET FOR 2014**

WHEREAS, at the October 22, 2013, session of the Fond du Lac County Board, the County Executive's proposed 2014 County Budget was referred to the Finance, Personnel and Economic Development Committee for review, and

WHEREAS, the committee has reviewed the proposed budget and has recommended some changes.

NOW, THEREFORE, BE IT RESOLVED by the Fond du Lac County Board of Supervisors that the 2014 County Budget proposed by the County Executive at the October 22, 2013, session be and hereby is adopted as revised by recommendation of the Finance, Personnel and Economic Development Committee.


BE IT FURTHER RESOLVED that the County Clerk is hereby directed to levy taxes against the taxable property in Fond du Lac County for each and every appropriation named herein, as provided by law and in accordance with resolutions adopted by this Board.

BE IT FURTHER RESOLVED that the amount levied for a county library tax, pursuant to 43.64(2), be herewith apportioned against taxable property in those municipalities not exempted under 43.64(2).

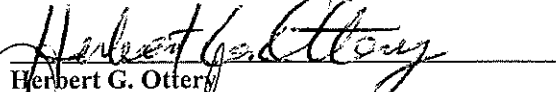
BE IT FURTHER RESOLVED that it is the intent of this Board that every activity for which money is hereby appropriated be carried out as though each had been authorized by separate resolution and to the extent necessary to carry out the purpose intended. The funds hereby are authorized to enter into the necessary agreements to carry out the purpose intended.


Dated November 12, 2013

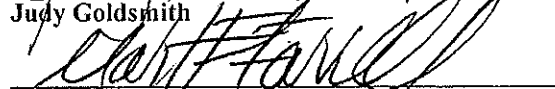
**SUBMITTED BY:
FINANCE, PERSONNEL AND
ECONOMIC DEVELOPMENT COMMITTEE**


Brenda A. Schneider

Thomas E. Dornbrook


Herbert G. Ottery


Judy Goldsmith



Martin F. Farrell

FISCAL NOTE: This resolution authorizes the County Clerk to levy in 2013 payable in 2014 the amount of \$40,255,726 against taxable property in Fond du Lac County to support the 2014 Fond du Lac County Budget hereby adopted.

APPROVED BY:


Allen J. Buechel
COUNTY EXECUTIVE

APPROVED BY:


William J. Bendit
CORPORATION COUNSEL

FOND DU LAC COUNTY, WISCONSIN
TOTAL BUDGET SUMMARY
2014 BUDGET
CO EXEC PROPOSED/FPED COMM RECOMMENDED

Description	2014 Co Exec Proposed Budget	2014 FPED Comm Recommend Budget	Net Change

EXPENDITURES			
GENERAL GOVERNMENT	13,074,842	13,074,842	
PUBLIC SAFETY	17,220,310	17,210,310	<10,000>
HEALTH & HUMAN SERVICES	54,393,193	54,386,059	<7,134>
PUBLIC WORKS	26,357,894	26,357,894	
CULTURE, RECREATION & EDUC	4,405,616	4,405,616	
CONSERVATION & DEVELOPMENT	2,724,494	2,724,494	
DEBT SERVICE	14,141,431	14,141,431	

TOTAL OPERATIONS/MAINT	132,317,780	132,300,646	<17,134>
CONTINGENT FUND	40,000	60,000	20,000
CAPITAL OUTLAY	221,320	231,320	10,000

TOTAL EXPENDITURES	132,579,100	132,591,966	12,866
LESS: INTERDEPT EXPENDITURES	14,228,199	14,228,199	

NET EXPENDITURES	118,350,901	118,363,767	12,866

REVENUES			
OTHER TAXES	<7,748,040>	<7,748,040>	
INTERGOVERNMENTAL REVENUES	<30,318,806>	<30,312,861>	5,945
LICENSES/PERMITS	<407,780>	<407,780>	
FINES/FORFEITURES	<603,000>	<603,000>	
PUBLIC CHARGES FOR SERVICES	<14,641,324>	<14,661,324>	<20,000>
INTERGOVT CHARGES-SERVICES	<8,951,325>	<8,951,325>	
OTHER REVENUE	<4,571,190>	<4,571,190>	
OTHER FINANCING SOURCES	<2,941,544>	<2,941,544>	

TOTAL REVENUES	<70,183,009>	<70,197,064>	<14,055>

LEVY BEFORE CARRYOVER AND GENERAL FUND APPLIED	48,167,892	48,166,703	<1,189>
CARRYOVER REVENUE	<6,110,977>	<6,110,977>	
GENERAL FUND APPLIED	<1,800,000>	<1,800,000>	

NET COUNTY TAX LEVY CONSUMED	40,256,915	40,255,726	<1,189>
=====			
ACTUAL COUNTY TAX LEVY	40,256,915	40,255,726	<1,189>
=====			
EQUALIZED VALUE IN THOUSANDS	6,652,706.3	6,652,706.3	
PROPERTY TAX RATE PER THOUS	6.05121	6.05103	

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2014 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2014 Budget	Carryover Revenue 2013 to 2014	Recommend Net 2014 Budget
GENERAL GOVERNMENT			
County Board	147,757		147,757
Commission/Committee	10,840		10,840
Clerk of Courts/Jury Comm	2,392,280		2,392,280
Probate Office	244,755		244,755
Family Court Commissioner	334,335		334,335
Morgue/Medical Examiner	993,515		993,515
District Attorney	538,260		538,260
Victim/Witness Program	146,495		146,495
Misdemeanor Diversion Prog	86,700		86,700
Corporation Counsel	431,890		431,890
County Executive	221,190		221,190
Administration	163,670		163,670
Misc. Nondept Revenue	<30,000>		<30,000>
Misc. Nondept Expense	300	<300>	
County Clerk	156,980		156,980
Elections	160,345	<50,995>	109,350
Animal Licenses	5,560		5,560
Human Resources	317,590	<3,900>	313,690
Information Systems Dept	1,155,085	<4,000>	1,151,085
Finance Dept.	708,405		708,405
County Treasurer	381,295	<17,690>	363,605
Land Information	396,965		396,965
Purchasing	145,405		145,405
Risk Management	141,700	<15,000>	126,700
Central Service	111,390		111,390
Telecommunications	275,350	<107,350>	168,000
Government Center	1,634,955	<14,137>	1,620,818
Safety Building	173,428		173,428
Rolling Meadows Meeting Room	14,220		14,220
Administrative Car Pool	36,300		36,300
Western Avenue Annex	145,470		145,470
Elm Street Property	19,200		19,200
Manis Property	1,580		1,580
Portland St Prop	85,450	<2,150>	83,300
127 Western Ave Prop	5,975		5,975
Register of Deeds	470,004		470,004
Land Records	252,063	<85,563>	166,500
Section Corner			
Health Self Insurance	10,000		10,000
Central Maintenance	588,140		588,140
TOTAL GENERAL GOVERNMENT	13,074,842	<301,085>	12,773,757

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2014 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2014 Budget	Carryover Revenue 2013 to 2014	Recommend Net 2014 Budget
PUBLIC SAFETY			
Sheriff	6,900,730		6,900,730
Sheriff Community Service	106,365		106,365
Deputy Reserves	31,260		31,260
Sheriff Canine Trust Fund	7,000	<7,000>	
Jail	6,510,740	<1,500>	6,509,240
Jail Building Maintenance	528,825		528,825
Jail Huber Law/Canteen Fund	26,450	<7,860>	18,590
Dispatch Center	2,413,630		2,413,630
Communication Infrastructure	93,510		93,510
EMPG Emerg Mgmt Plng Grant	146,715		146,715
EPCRA Emergency Planning	157,430		157,430
Ambulance	287,655		287,655
TOTAL PUBLIC SAFETY	17,210,310	<16,360>	17,193,950
HEALTH & HUMAN SERVICES			
Misc. Social Services	60,130		60,130
Health Department	2,369,105	<1,800>	2,367,305
Inspection Program - Health	224,898	<3,398>	221,500
Home Health			
Tobacco Control	168,745		168,745
WIC	440,214	<21,941>	418,273
Family Support	1,336,013	<20,000>	1,316,013
Senior Services	1,352,896		1,352,896
Veterans Service Office	236,840	<1,993>	234,847
Aging Nutrition	499,975		499,975
Harbor Haven Nrsg/Rehab	9,758,617		9,758,617
Dept. of Community Programs	12,529,217		12,529,217
Dept of Social Services	25,409,409	<33,040>	25,376,369
TOTAL HEALTH & HUMAN SERVICES	54,386,059	<82,172>	54,303,887
PUBLIC WORKS			
Highway-Special Revenue Fund	9,270,020	<717,057>	8,552,963
Highway-Enterprise Fund	16,715,709	<1,168,047>	15,547,662
Airport	278,065		278,065
Landfill Operations	94,100	<8,295>	85,805
TOTAL PUBLIC WORKS	26,357,894	<1,893,399>	24,464,495

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
RECOMMENDED 2014 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2014 Budget	Carryover Revenue 2013 to 2014	Recommend Net 2014 Budget

CULTURE/RECREATION/EDUCATION			
Library	1,252,550		1,252,550
Parks Admin	345,820		345,820
Waupun Park	26,335		26,335
Columbia Park	35,470		35,470
Riggs County Park	1,980		1,980
Parks-All Other	46,960	<20,815>	26,145
Recreation Trails	403,200		403,200
Fairgrounds	540,360		540,360
County Extension Office	587,721	<10,000>	577,721
UW Center-Fond du Lac	105,435		105,435
Rolling Meadows Glf Co Maint	603,470		603,470
Rolling Meadows Glf Co Clubh	456,315		456,315

TOTAL CULTURE/RECREATION/EDUC	4,405,616	<30,815>	4,374,801
CONSERVATION/DEVELOPMENT			
Land/Water Conservation	843,034	<17,000>	826,034
Environmntl/Stormwater Prog	6,500	<3,935>	2,565
Planning	191,780		191,780
Natural Beauty Council	375		375
County Promotion	1,266,950	<400,000>	866,950
Environmental Services	286,090		286,090
Non-Metallic Mining Reclam	61,545	<18,645>	42,900
POWTS Maintenance Prog	68,220		68,220

TOTAL CONSERVATION/DEVELOPMNT	2,724,494	<439,580>	2,284,914
DEBT SERVICE			
G.O. Txb1 Rfndg Bonds(2002)			
G.O. Corp Purp Bonds(2005)	539,275		539,275
G.O. Promissory Notes(2006)			
G.O. Promissory Notes(2007)	765,000		765,000
G.O. Promissory Notes(2008)	1,226,088		1,226,088
G.O. Txb1 Prom Notes(2008)			
G.O. Promissory Notes(2009)	1,146,900		1,146,900
State Trust Fund Loan(2009)			
G.O. Txb1 Prom Notes(2010)			
G.O. Txb1 Prom Notes(2010)	3,020,625	<352,072>	2,668,553
G.O. Promissory Notes(2010)	424,000		424,000
G.O. Refunding Bonds (2011)	6,608,949	<2,950,585>	3,658,364
G.O. Refunding Bonds (2012)	198,594		198,594
G.O. Refunding Bonds (2013)	212,000	<44,909>	167,091

TOTAL DEBT SERVICE	14,141,431	<3,347,566>	10,793,865

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2014 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2014 Budget	Carryover Revenue 2013 to 2014	Recommend Net 2014 Budget
CONTINGENT FUND			
Contingency-Salary/Fringe	60,000		60,000
TOTAL CONTINGENT FUND	60,000		60,000
CAPITAL OUTLAY			
County-Wide Capital Outlay	210,000		210,000
Equipment/Bldg Contingency	5,000		5,000
Landfill Development	16,320		16,320
TOTAL CAPITAL OUTLAY	231,320		231,320
TOTAL APPROP DEPT EXPENDITURE	132,591,966	<6,110,977>	126,480,989

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2014 BUDGET
REVENUES

Description	2014 Budgeted Revenues

GENERAL GOVERNMENT	
County Board	<450>
Clerk of Courts/Jury Comm	<962,195>
Probate Office	<52,650>
Family Court Commissioner	<41,500>
Morgue/Medical Examiner	<732,140>
District Attorney	<36,800>
Victim/Witness Program	<67,500>
Misdemeanor Diversion Prog	<86,700>
Corporation Counsel	<22,000>
Misc. Nondept Revenue	<5,726,102>
County Clerk	<30,970>
Elections	<26,725>
Animal Licenses	<5,560>
Human Resources	<75>
Information Systems Dept	<11,800>
Finance Dept.	<1,100>
County Treasurer	<107,300>
Land Information	<300>
Central Service	<100>
Telecommunications	<168,000>
Government Center	<1,062,850>
Rolling Meadows Meeting Room	<4,000>
Register of Deeds	<701,600>
Land Records	<166,500>
Health Self Insurance	

TOTAL GENERAL GOVERNMENT	<10,024,917>
PUBLIC SAFETY	
Sheriff	<259,000>
Sheriff Community Service	<31,500>
Deputy Reserves	<31,260>
Sheriff Canine Trust Fund	
Jail	<1,362,500>
Jail Building Maintenance	<125,000>
Jail Huber Law/Canteen Fund	<18,590>
Dispatch Center	<200>
Communication Infrastructure	<28,000>
EMPG Emerg Mgmt Plng Grant	<71,570>
EPCRA Emergency Planning	<57,620>

TOTAL PUBLIC SAFETY	<1,985,240>

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2014 BUDGET
REVENUES

Description	2014 Budgeted Revenues

HEALTH & HUMAN SERVICES	
Health Department	<766,021>
Inspection Program - Health	<221,500>
Home Health	
Tobacco Control	<168,745>
WIC	<418,273>
Family Support	<1,121,061>
Senior Services	<1,292,085>
Veterans Service Office	<15,000>
Aging Nutrition	<487,975>
Harbor Haven Nrsg/Rehab	<8,814,913>
Dept. of Community Programs	<7,620,325>
Dept of Social Services	<17,463,396>

TOTAL HEALTH & HUMAN SERVICES	<38,389,294>
PUBLIC WORKS	
Highway-Special Revenue Fund	<5,615,364>
Highway-Enterprise Fund	<5,426,280>
Airport	<240,500>

TOTAL PUBLIC WORKS	<11,282,144>
CULTURE/RECREATION/EDUCATION	
Parks Admin	<11,950>
Waupun Park	<24,140>
Columbia Park	<73,850>
Parks-All Other	<1,170>
Recreation Trails	<310,400>
Fairgrounds	<127,350>
County Extension Office	<90,710>
Rolling Meadows Glf Course	<1,051,785>

TOTAL CULTURE/RECREATION/EDUC	<1,691,355>

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
RECOMMENDED 2014 BUDGET
REVENUES

Description	2014 Budgeted Revenues

CONSERVATION/DEVELOPMENT	
Land/Water Conservation	<343,707>
Environmntl/Stormwater Prog	
Planning	<12,640>
County Promotion	<836,750>
Environmental Services	<97,200>
Non-Metallic Mining Reclam	<42,900>
POWTS Maintenance Prog	<68,220>

TOTAL CONSERVATION/DEVELOPMNT	<1,401,417>
DEBT SERVICE	
G.O. Txble Prom Notes(2010)	<2,668,553>
G.O. Refunding Bonds(2011)	<2,737,824>
G.O. Refunding Bonds(2012)	

TOTAL DEBT SERVICE	<5,406,377>

TOTAL DEBT SERVICE	<5,406,377>
CAPITAL OUTLAY	
Landfill Devlopment	<16,320>

TOTAL CAPITAL OUTLAY	<16,320>

TOTAL APPROP DEPT REVENUES	<70,197,064>
=====	

FOND DU LAC COUNTY, WISCONSIN
DETAIL OF PROPOSED CHANGES AND RECOMMENDED FUTURE BUDGET ADJUSTMENTS
MADE BY THE FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT (FPED) COMMITTEE
TO THE COUNTY EXECUTIVE'S 2014 PROPOSED BUDGET

PAGE	DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNTY EXECUTIVE'S PROPOSED 2014 BUDGET	11/7/2013 FPED COMM CHNGS RECOMMENDED 2014 BUDGET	NET CHANGE
	PUBLIC SAFETY					
B-10	JAIL	2271.46562	FEES-PHONE/VENDING COMMISSION	\$ (125,000)	\$ (145,000)	\$ (20,000)
B-25	COMMUNICATION INFRASTRUCTURE	2106.91110	COMMUNICATION EQPMT	24,730	14,730	(10,000)
	HEALTH/HUMAN SERVICES					
C-35	SENIOR SERVICES-SPECIAL HANCICAPPED	2465.43761	SPECIALIZED TRANSPORATION GRAN	(250,000)	(244,055)	5,945
	TRANSPORTATION	2465.52211.27Z	VAN DRIVERS	123,940	117,310	(6,630)
		2465.61101	SOCIAL SECURITY (FICA)	11,555	11,051	(504)
C-73	HARBOR HAVEN HEALTH & REHABILITATION	7068.72110	EDUCATION/TRAINING	5,000	2,500	(2,500)
		7068.72120	OUT OF STATE TRAVEL	-	2,500	2,500
	CAPITAL OUTLAY					
H-1	COUNTY-WIDE CAPITAL OUTLAY	1409.98020	CONTINGENCY-MAJOR PROJECTS	50,000	60,000	10,000
	CONTINGENT FUND	2995.98050	CONTINGENCY - SALARY/FRINGE	40,000	60,000	20,000
	TOTAL NET CHANGES TO GROSS TAX LEVY					<u>(1,189)</u>
	COUNTY EXECUTIVE PROPOSED GROSS TAX LEVY					<u>40,256.915</u>
	FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMM RECOMMENDED GROSS TAX LEVY					<u>\$ 40,255,726</u>
	2013 EQUALIZED VALUE IN THOUSANDS					<u>\$ 6,652,706.3</u>
	RECOMMENDED COMPOSITE PROPERTY TAX RATE PER THOUSAND					<u>\$ 6.051209</u>

**FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMMITTEE
RECOMMENDED 2014 BUDGET
SUMMARY AND GENERAL INFORMATION**

2014 BUDGET RECOMMENDED NET EXPENDITURES	\$ 132,591,966
LESS: INTERDEPT EXPENDITURES	(14,228,199)
2014 BUDGET RECOMMENDED REVENUES	(76,308,041)
GENERAL FUND APPLIED	<u>(1,800,000)</u>
2014 NET COUNTY TAX LEVY	<u>\$ 40,255,726</u>
2013 EQUALIZED VALUE	<u>\$ 6,652,706,300</u>
2014 NET COUNTY TAX LEVY	\$ 40,255,726
2013 NET COUNTY TAX LEVY	<u>39,407,329</u>
NET INCREASE	<u>\$ 848,397</u>

COMPARISON WITH PAST COMPOSITE TAX RATES

2014 County Tax Rate	\$ 6.051 per thousand of equalized value
2013 County Tax Rate	5.902 per thousand of equalized value
2012 County Tax Rate	5.685 per thousand of equalized value
2011 County Tax Rate	5.548 per thousand of equalized value
2010 County Tax Rate	5.224 per thousand of equalized value
2009 County Tax Rate	5.027 per thousand of equalized value
2008 County Tax Rate	4.983 per thousand of equalized value
2007 County Tax Rate	4.983 per thousand of equalized value
2006 County Tax Rate	5.101 per thousand of equalized value
2005 County Tax Rate	5.098 per thousand of equalized value
2004 County Tax Rate	5.098 per thousand of equalized value
2003 County Tax Rate	4.943 per thousand of equalized value
2002 County Tax Rate	4.734 per thousand of equalized value
2001 County Tax Rate	4.496 per thousand of equalized value
2000 County Tax Rate	4.363 per thousand of equalized value
1999 County Tax Rate	4.363 per thousand of equalized value
1998 County Tax Rate	4.267 per thousand of equalized value
1997 County Tax Rate	4.094 per thousand of equalized value
1996 County Tax Rate	4.466 per thousand of equalized value
1995 County Tax Rate	5.056 per thousand of equalized value
1994 County Tax Rate	5.162 per thousand of equalized value
1993 County Tax Rate	4.983 per thousand of equalized value
1992 County Tax Rate	4.567 per thousand of equalized value
1991 County Tax Rate	4.238 per thousand of equalized value
1990 County Tax Rate	3.972 per thousand of equalized value
1989 County Tax Rate	3.753 per thousand of equalized value
1988 County Tax Rate	3.559 per thousand of equalized value
1987 County Tax Rate	3.592 per thousand of equalized value
1986 County Tax Rate	3.280 per thousand of equalized value

AMENDMENT TO RESOLUTION NO. 56-13

**RESOLUTION ADOPTING THE
FOND DU LAC COUNTY BUDGET FOR 2014**

ADOPTED AT THE NOVEMBER 12, 2013, COUNTY BOARD SESSION

Mr. Kiser moved to amend the resolution, transferring \$37,000 from General Government Account 1404.41221 to Culture/Recreation/Education Account 2541.91302 to fund an additional marquee at the Fairgrounds. Ms. Nicholson seconded the motion. Motion carried by a vote of ayes, 21; nays, 2 (Gannon and Stenz); excused, 2.

Ms. Schneider moved for adoption of the resolution as amended, seconded by Mr. Kiser. Motion carried by a vote of ayes, 22; nays, 1 (Stenz); excused, 2.

PAGE	DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	11/7/2013 FPED APPROVED 2014 BUDGET	11/12/2013 COUNTY BOARD RECOMMENDED CHANGES TO THE APPROVED 2014 BUDGET	NET CHANGE
A-37	GENERAL GOVERNMENT					
	MISC NONDEPARTMENT REVENUE	1404.41221	COUNTY SALES TAX	\$ (985,667)	\$ (1,022,667)	\$ (37,000)
F-30	CULTURE/RECREATION/EDUCATION					
	FAIRGROUNDS	2541.91302	LAND IMPROVEMENTS	44,500	81,500	37,000
TOTAL NET CHANGES TO GROSS TAX LEVY						-
FPED COMM APPROVED GROSS TAX LEVY						40,255,726
COUNTY BOARD RECOMMENDED GROSS TAX LEVY						\$ 40,255,726
2013 EQUALIZED VALUE IN THOUSANDS						\$ 6,652,706.3
RECOMMENDED COMPOSITE PROPERTY TAX RATE PER THOUSAND						\$ 6.051030